



# United States Department of the Interior

## NATIONAL PARK SERVICE

1849 C Street, N.W.  
Washington, D.C. 20240

IN REPLY REFER TO:

JUN 2 2006

**The Parfet Building, 1430 Military Street, Port Huron, Michigan**  
Project Number:  
Taxpayer's Identification Number:

Dear

My administrative review of the decision of Technical Preservation Services, National Park Service, denying certification of the rehabilitation of the property cited above is concluded. The administrative review was initiated and conducted in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code. Thank you and for meeting with me in Washington on April 28, 2006, and for providing a detailed account of the project.

After careful review of the complete record for this project, including the additional documentation enclosed with 's letter of April 28, 2006, I have determined that the rehabilitation of the Parfet Building is not consistent with the historic character of the property, and that the project does not meet Standards 2 and 6 of the Secretary of the Interior's Standards for Rehabilitation. Therefore, the denial issued on November 3, 2005, by Technical Preservation Services (TPS) is hereby affirmed. However, I have further determined that the project could be brought into conformance with the Standards, and thereby be certified, if the corrective measures described below are undertaken.

The Parfet Building was built in 1920 to serve as an automobile showroom and service facility. Citing the structure's local significance in the areas of commerce and communication—the building also housed the first radio station in Port Huron—TPS issued a preliminary determination on March 21, 2005, that the property appeared to meet the National Register Criteria for Evaluation and would “likely be listed in the National Register of Historic Places if nominated by the State Historic Preservation Officer.” After reviewing the nearly completed rehabilitation, TPS found that it did not meet the Secretary of the Interior's Standards for Rehabilitation owing to the replacement of the existing windows with new ones deemed to be incompatible with the building's putative historic character.

As noted in the letter from TPS, the photographic documentation submitted with the application is deficient. Few of the photographs in the file show the structure prior to the start of the rehabilitation work; many of them appear to be of the work in progress rather than truly “before” views. Moreover, they are of low resolution, and many were taken from a distance, making it difficult to determine the make-up and condition of the existing windows that were removed. The

storm windows covering the existing windows only amplified these deficiencies. Nevertheless, a few of the photographs show that the windows existing prior to the start of the project work were “three-over-one”—that is, three “lights” or panes in the upper sash, and one large pane in the lower sash. In place of these windows, “one-over-one” windows were installed. The difference in pane configuration alone would render the new ones unacceptable as replacement units. But in addition, the new windows lack depth in mullion, sash, and glass, and present a flat aspect that is, as the previous NPS decision articulates, at odds with the character of a building of this age and type. For these reasons, they cause the project not to meet Standard 2 of the Secretary of the Interior’s Standards for Rehabilitation: “The historic character of a property shall be retained and preserved. The removal of historic materials or alteration of features and spaces that characterize a property shall be avoided.”

At our meeting the question was discussed whether the windows existing at the start of the rehabilitation were the original ones. As proof that the existing windows were later replacements, a newspaper article published on August 12, 1920, was cited. It states that “...steel window construction will be used throughout the structure....” Because the windows existing prior to the current rehabilitation were wood, it was claimed that they could not have been the original ones. However, the article was written before the building was built; structures are not always built as proposed. It is, therefore, entirely possible that wood windows rather than metal were used in the building. Moreover, the drawing of the proposed building published with the newspaper article clearly shows three-over-one windows in the upper story. And two historic photographs included in the additional documentation supplied at our meeting and with \_\_\_\_\_’s April 28 letter show that windows thus configured were indeed installed. Thus, the windows existing at the start of the project were either the original ones, as is most likely, or were later replacements that maintained the historic configuration, as the new ones do not.

At our meeting, it was stated that the existing windows in the upper story were too deteriorated to save. Although no photographic or physical evidence was presented to support this claim, I believe that after 86 years it is not impossible that replacement was warranted. However, Standard 6 of the Standards for Rehabilitation requires that: “Where the severity of deterioration requires replacement of a distinctive feature, the new feature shall match the old in design, color, texture, and other visual qualities, and where possible, materials....” Because the new windows installed in the project do not match the ones removed, the project contravenes this Standard as well as Standard 2.

While the project as completed cannot be approved for the reasons set forth above, I believe that it is possible to bring it into conformance with the Standards, and thus achieve the desired certification, by installing replacement windows that match the configuration of the three-over-one windows removed. Because it is clear from the record that three-over-one windows existed only in the second story of the west (front) elevation and first two bays of the north and south elevations, only the windows in these openings must be corrected. In theory, it may be possible to correct the upper sash configuration on the newly installed windows. In some situations, this approach may provide a sufficiently close approximation of the physical and visual qualities of an historic window. But since you did not submit detailed drawings of the replacement windows installed, it is impossible to tell whether the present windows can accommodate such a change. If they cannot be successfully retrofitted, or if this additional work would prove too cumbersome, it may be faster and simpler to replace the windows in these openings with new ones that more closely match the ones removed.

If you choose to explore either of these options, please send any proposals for accomplishing the work, with drawings of the changes proposed, through the Michigan State Historic Preservation Office to Technical Preservation Services, National Park Service, Attention:

Note that this project will not become a "certified rehabilitation" eligible for the tax incentives until it is completed and until the building is listed in the National Register of Historic Places. Listing in the National Register is a separate process. You should check with the Michigan State Historic Preservation Office to ensure that this separate process is completed.

As Department of the Interior regulations state, my decision is the final administrative decision regarding rehabilitation certification. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision or interpretations of the Internal Revenue Code should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in blue ink, appearing to read "John A. Burns", with a stylized, flowing script.

John A. Burns, FAIA  
Chief Appeals Officer  
Cultural Resources

cc: SHPO-MI  
IRS